

LEGISLATIVE BILL 248

Approved by the Governor March 22, 2006

Introduced by Baker, 44

AN ACT relating to motor vehicles; to amend sections 60-3,186 and 60-3,187, Revised Statutes Supplement, 2005; to change provisions relating to collection of motor vehicle fees and taxes; to change motor vehicle tax calculations as prescribed; to provide operative dates; and to repeal the original sections.

Be it enacted by the people of the State of Nebraska,

Section 1. Section 60-3,186, Revised Statutes Supplement, 2005, is amended to read:

60-3,186 (1) The county treasurer or designated county official shall annually determine the motor vehicle tax on each motor vehicle registered in the county based on the age of the motor vehicle pursuant to section 60-3,187 and cause a notice of the amount of the tax to be mailed to the registrant at the address shown upon his or her registration certificate. The notice shall be printed on a prenumbered statement form prescribed by the department and shall be mailed on or before the first day of the last month of the registration period.

(2)(a) The motor vehicle tax, motor vehicle fee, registration fee, sales tax, and any other applicable taxes and fees shall be paid to the county treasurer or designated county official prior to the registration of the motor vehicle for the following registration period. If the motor vehicle being registered has been transferred as a gift or for a nominal amount, any sales tax owed by the transferor on the purchase of the motor vehicle shall have been paid or be paid to the county treasurer or designated county official prior to the registration of the motor vehicle for the following registration period.

(b) After retaining one percent of the motor vehicle tax proceeds collected for costs, the remaining motor vehicle tax proceeds shall be allocated to each county, local school system, school district, city, and village in the tax district in which the motor vehicle has situs.

(c)(i) Twenty-two percent of the remaining motor vehicle tax proceeds shall be allocated to the county, (ii) sixty percent shall be allocated to the local school system or school district, and (iii) eighteen percent shall be allocated to the city or village, except that (A) if the tax district is not in a city or village, forty percent shall be allocated to the county, and (B) in counties containing a city of the metropolitan class, eighteen percent shall be allocated to the county and twenty-two percent shall be allocated to the city or village.

(d) The amount allocated to a local school system shall be distributed to school districts in the same manner as property taxes.

(3) Proceeds from the motor vehicle tax shall be treated as property tax revenue for purposes of expenditure limitations, matching of state or federal funds, and other purposes.

Sec. 2. Section 60-3,187, Revised Statutes Supplement 2005, is amended to read:

60-3,187 (1) The motor vehicle tax schedules are set out in this section.

(2) The motor vehicle tax shall be calculated by multiplying the base tax times the fraction which corresponds to the age category of the vehicle as shown in the following table:

YEAR	FRACTION
First	1.00
Second	0.90
Third	0.80
Fourth	0.70
Fifth	0.60
Sixth	0.51

Seventh	0.42
Eighth	0.33
Ninth	0.24
Tenth and Eleventh	0.15
Twelfth and Thirteenth	0.07
Fourteenth and older	0.00

(3) The base tax shall be:

(a) Automobiles and motorcycles — An amount determined using the following table:

Value when new	Base tax
<u>Up to \$3,999</u>	<u>\$ 25</u>
<u>\$4,000 to \$5,999</u>	<u>35</u>
<u>\$6,000 to \$7,999</u>	<u>45</u>
<u>\$8,000 to \$9,999</u>	<u>60</u>
<u>\$10,000 to \$11,999</u>	<u>100</u>
<u>\$12,000 to \$13,999</u>	<u>140</u>
Up to \$9,999	\$ 60
\$10,000 to \$11,999	100
\$12,000 to \$13,999	140
\$14,000 to \$15,999	180
\$16,000 to \$17,999	220
\$18,000 to \$19,999	260
\$20,000 to \$21,999	300
\$22,000 to \$23,999	340
\$24,000 to \$25,999	380
\$26,000 to \$27,999	420
\$28,000 to \$29,999	460
\$30,000 to \$31,999	500
\$32,000 to \$33,999	540
\$34,000 to \$35,999	580
\$36,000 to \$37,999	620
\$38,000 to \$39,999	660
\$40,000 to \$41,999	700
\$42,000 to \$43,999	740
\$44,000 to \$45,999	780
\$46,000 to \$47,999	820
\$48,000 to \$49,999	860

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\$50,000 to \$51,999	900
\$52,000 to \$53,999	940
\$54,000 to \$55,999	980
\$56,000 to \$57,999	1,020
\$58,000 to \$59,999	1,060
\$60,000 to \$61,999	1,100
\$62,000 to \$63,999	1,140
\$64,000 to \$65,999	1,180
\$66,000 to \$67,999	1,220
\$68,000 to \$69,999	1,260
\$70,000 to \$71,999	1,300
\$72,000 to \$73,999	1,340
\$74,000 to \$75,999	1,380
\$76,000 to \$77,999	1,420
\$78,000 and over	1,460
<u>\$78,000 to \$79,999</u>	<u>1,460</u>
<u>\$80,000 to \$81,999</u>	<u>1,500</u>
<u>\$82,000 to \$83,999</u>	<u>1,540</u>
<u>\$84,000 to \$85,999</u>	<u>1,580</u>
<u>\$86,000 to \$87,999</u>	<u>1,620</u>
<u>\$88,000 to \$89,999</u>	<u>1,660</u>
<u>\$90,000 to \$91,999</u>	<u>1,700</u>
<u>\$92,000 to \$93,999</u>	<u>1,740</u>
<u>\$94,000 to \$95,999</u>	<u>1,780</u>
<u>\$96,000 to \$97,999</u>	<u>1,820</u>
<u>\$98,000 to \$99,999</u>	<u>1,860</u>
<u>\$100,000 and over</u>	<u>1,900</u>

(b) Assembled automobiles — \$60

(c) Motorcycles — An amount determined using the following table:

Value when new	Base tax
Up to \$3,999	\$ 25
\$ 4,000 to \$ 5,999	50
\$ 6,000 to \$ 7,999	75
\$ 8,000 to \$ 9,999	100
\$10,000 to \$11,999	125
\$12,000 to \$13,999	150

\$14,000 to \$15,999	175
\$16,000 to \$17,999	200
\$18,000 to \$19,999	225
\$20,000 and over	250

~~(d)~~ (c) Assembled motorcycles - \$25
~~(e)~~ (d) Cabin trailers, up to one thousand pounds - \$10
~~(f)~~ (e) Cabin trailers, one thousand pounds and over and less than two thousand pounds - \$25
~~(g)~~ (f) Cabin trailers, two thousand pounds and over - \$40
~~(h)~~ (g) Recreational vehicles, less than eight thousand pounds - \$160
~~(i)~~ (h) Recreational vehicles, eight thousand pounds and over and less than twelve thousand pounds - \$410
~~(j)~~ (i) Recreational vehicles, twelve thousand pounds and over - \$860
~~(k)~~ (j) Assembled recreational vehicles and buses shall follow the schedules for body type and registered weight
~~(l)~~ (k) Trucks - Over seven tons and less than ten tons - \$360
~~(m)~~ (l) Trucks - Ten tons and over and less than thirteen tons - \$560
~~(n)~~ (m) Trucks - Thirteen tons and over and less than sixteen tons - \$760
~~(o)~~ (n) Trucks - Sixteen tons and over and less than twenty-five tons - \$960
~~(p)~~ (o) Trucks - Twenty-five tons and over - \$1,160
~~(q)~~ (p) Buses - \$360
~~(r)~~ (q) Trailers other than semitrailers - \$10
~~(s)~~ (r) Semitrailers - \$110
~~(t)~~ All other motor vehicles not listed in subdivisions ~~(3)(a)~~ through ~~(s)~~ of this section - \$310

(4) For purposes of subsection (3) of this section, truck means all trucks and combinations of trucks except those trucks, trailers, or combinations thereof registered under section 60-3,198, and the tax is based on the gross vehicle weight rating as reported by the manufacturer.

(5) Current model year vehicles are designated as first-year motor vehicles for purposes of the schedules.

(6) When a motor vehicle is registered which is newer than the current model year by the manufacturer's designation, the motor vehicle is subject to the initial motor vehicle tax in the first registration period and ninety-five percent of the initial motor vehicle tax in the second registration period.

(7) Assembled cabin trailers, assembled recreational vehicles, and assembled buses shall be designated as sixth-year motor vehicles in their first year of registration for purposes of the schedules.

(8) When a motor vehicle is registered which is required to have a title branded as previous salvage pursuant to section ~~60-130~~ 60-175, the motor vehicle tax shall be reduced by twenty-five percent.

Sec. 3. Sections 2 and 4 of this act become operative on January 1, 2007. The other sections of this act become operative on their effective date.

Sec. 4. Original section 60-3,187, Revised Statutes Supplement 2005, is repealed.

Sec. 5. Original section 60-3,186, Revised Statutes Supplement 2005, is repealed.